

FORM CT-1041 EXT**Application For Extension of Time to File
Connecticut Income Tax Return for Trusts and Estates****1998
CT-1041 EXT****IMPORTANT! PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS APPLICATION**

| | | | | | |
|--|-----------------------------|-------------------|--------|--|----------|
| TAXPAYER (Please Type or Print) | Name of Estate or Trust | | | Federal Employer ID Number | |
| | Name and Title of Fiduciary | | | Date Received (FOR DEPARTMENT USE ONLY) | |
| | Address of Fiduciary | Number and Street | PO Box | Decedent's Social Security Number (For Estates Only) | |
| | City, Town or Post Office | | | State | ZIP Code |

THIS IS NOT AN EXTENSION OF TIME TO PAY YOUR TAX**YOU MUST INCLUDE PAYMENT IF ANY TAX DUE OR PENALTY AND INTEREST MAY APPLY (SEE INSTRUCTIONS)****AN EXTENSION GRANTED BY THE INTERNAL REVENUE SERVICE DOES NOT AUTOMATICALLY EXTEND THE CONNECTICUT FILING DATE**

I request a **six-month extension** of time to **October 15, 1999** to file my Connecticut Income Tax Return for Trusts and Estates for calendar year 1998 or until _____ for fiscal year ending ► _____.

A federal extension has been requested on either federal Form 2758, *Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns*, or federal Form 8736, *Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts*, for calendar year 1998 or fiscal year beginning _____, 1998 and ending _____, 19____.

☐ YES ☐ NO

If **NO**, the reason for the Connecticut extension is _____

- YOU WILL BE NOTIFIED ONLY IF YOUR EXTENSION REQUEST IS DENIED -

| | | | |
|---|-----|--|--|
| 1. Total Connecticut income tax liability for 1998 (You may estimate this amount) | 1 | | |
| NOTE: An amount must be entered on Line 1. If you do not expect to owe income tax, enter 0. | | | |
| 2. Connecticut income tax withheld | 2 | | |
| 3. 1998 estimated Connecticut income tax payments including any 1997 overpayments credited to 1998 | 3 | | |
| 4. Add Line 2 and Line 3 | 4 | | |
| 5. Connecticut income tax balance due (Subtract Line 4 from Line 1). Pay in full with this form. If Line 4 is greater than Line 1, enter 0 | ► 5 | | |

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES.

Write the Federal Employer ID Number of the trust or estate and "1998 Form CT-1041 EXT" on the check or money order.

Mail to: Department of Revenue Services
PO Box 2934
Hartford CT 06104-2934**DECLARATION:** I declare under the penalties of false statement that I have examined this application and, to the best of my knowledge and belief, it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

| | | | |
|---|--|------|----------------------------|
| Sign Here Keep a copy of this return for your records | Signature of Fiduciary or Officer Representing Fiduciary | Date | Telephone Number () |
| | Paid Preparer's Signature | Date | Federal Employer ID Number |
| | Firm's Name and Address | | |

Form CT-1041 EXT Instructions

Purpose

Use **Form CT-1041 EXT** to request a six-month extension to file **Form CT-1041**, *Connecticut Income Tax Return for Trusts and Estates*. It is not necessary to include a reason for the Connecticut extension request if you have already filed an extension on federal Form 2758 or federal Form 8736 with the Internal Revenue Service.

If federal Form 2758 or federal Form 8736 was not filed, the fiduciary can apply for a six-month extension to file a Connecticut Income Tax Return provided there is reasonable cause for the request.

How to Get an Extension to File

To get a Connecticut filing extension the fiduciary **must** complete Form CT-1041 EXT in its entirety; file it by the due date of the return; and pay the amount shown on Line 5.

You will be notified only if your extension request is denied.

Important! Form CT-1041 EXT extends *only the time to file* the Connecticut Income Tax Return. **Form CT-1041 EXT does not extend the time to pay** the amount of tax due.

You may qualify for a six-month extension of time to pay your tax. To request this extension you must file **Form CT-1127**, *Extension of Time to Pay*, with your timely filed Connecticut income tax return or extension.

Penalty and Interest

In general, penalty and interest apply to any portion of the tax that is not paid on or before the original due date of the return. Interest will be computed on the underpayment of tax at the rate of 1% (.01) per month or fraction thereof computed from the statutory due date to the date of payment.

Late Payment Penalty: The penalty for underpayment of tax is 10% (.10) of such amount due.

Late Filing Penalty: In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return that is required by law to be filed.

When To File Form CT-1041 EXT

If you are filing a calendar year Connecticut Income Tax Return for Trusts and Estates, file **Form CT-1041 EXT** by April 15, 1999. If you are filing a fiscal year Connecticut Income Tax Return for Trusts and Estates, file **Form CT-1041 EXT** by the 15th day of the fourth month following the close of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Required Information

Enter name of fiduciary, address, Federal Employer ID Number of the trust or estate, and decedent's Social Security Number (for estates only).

Signature

This form must be signed by the fiduciary.

Others Who May Sign

Anyone with a signed Power of Attorney on file may sign on your behalf.

If a fiduciary is unable, by reason of illness, absence or other good cause to sign a request for an extension, any person standing in a close personal or business relationship (including attorneys, accountants and enrolled agents) to the fiduciary may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than by the fiduciary and the relationship existing between the fiduciary and the signer.

Where To File

Mail to: Department of Revenue Services
PO Box 2934
Hartford CT 06104-2934